

Attorney Docket No.: 04079/100H629-US2

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MS Amendment
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on NOV. 15 2004
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Signature

PATRICIA A. RUBIO

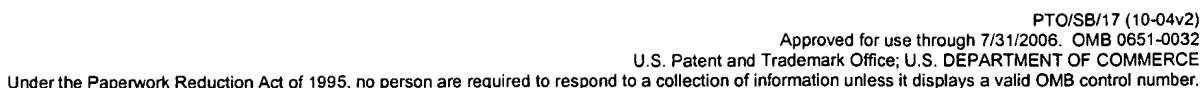
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Amendment in Response to Non-Final Office Action (12 pages)
 Tab 1 Replacement Drawings Figs. 1-21 (21 sheets)
 Tab 2 cited reference
 Amendment Transmittal (1 page)
 Petition for 1 month Extension of Time (1pg)
 Supplemental Information Disclosure Statement (2pgs)
 PTO SB/08 (1 pg) - 4 cited references
 Fee Transmittal (1pg)
 Check No. 6728 in the amount of \$235.00
 Return Receipt Postcard



Effective 10/01/2004. Patent fees are subject to annual revision.

☒ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	(\$) 235.00
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Application Number	09/981,684
Filing Date	October 17, 2001
First Named Inventor	Maria-Grazia Ascenzi
Examiner Name	K. Thangavelu
Art Unit	2123
Attorney Docket No.	04079/100H629-US2

FEE CALCULATION (continued)☐ Deposit Account:

04-0100

Darby & Darby P.C.

The Director is authorized to: (check all that apply)

<input type="checkbox"/> Charge fee(s) indicated below	<input checked="" type="checkbox"/> Credit any overpayments
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	Charge any additional fee(s) or any underpayment of fee(s)
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Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities often use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method, which spreads the cost of an asset evenly over its useful life.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation, which spreads the cost of an asset evenly over its useful life.</p>
<p>4. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) standard, which requires the recognition of most leases on the balance sheet. Small entities may use the ASC 840 (Leases) standard, which allows for more flexibility in lease accounting.</p>	<p>4. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) standard, which allows for more flexibility in lease accounting.</p>
<p>5. Goodwill Impairment</p> <p>Large entities use the ASC 350 (Intangible Assets) standard, which requires the recognition of goodwill impairment. Small entities may use the ASC 350 (Intangible Assets) standard, which allows for more flexibility in goodwill impairment testing.</p>	<p>5. Goodwill Impairment</p> <p>Small entities may use the ASC 350 (Intangible Assets) standard, which allows for more flexibility in goodwill impairment testing.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	790	2001	395	Utility filing fee	
1002	350	2002	175	Design filing fee	
1003	550	2003	275	Plant filing fee	
1004	790	2004	395	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

SUBTOTAL (1)	(\$)	0.00
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims		Fee from below		Fee Paid
Total Claims	<input type="text"/>	** =	<input type="text"/>	x	<input type="text"/>	= <input type="text"/>
Independent Claims	<input type="text"/>	** =	<input type="text"/>	x	<input type="text"/>	= <input type="text"/>
Multiple Dependent						= <input type="text"/>

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities typically use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method for depreciation.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation.</p>
<p>4. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) for lease accounting. Small entities may use the ASC 840 (Leases) for lease accounting.</p>	<p>4. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) for lease accounting.</p>
<p>5. Goodwill Impairment</p> <p>Large entities use the ASC 350 (Intangible Assets) for goodwill impairment testing. Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>	<p>5. Goodwill Impairment</p> <p>Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	88	2201	44	Independent claims in excess of 3
1203	300	2203	150	Multiple dependent claim, if not paid
1204	88	2204	44	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)	0.00
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****or number previously paid, if greater; For Reissues, see above**

3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities often use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method, which spreads the cost of an asset evenly over its useful life.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation, which spreads the cost of an asset evenly over its useful life.</p>
<p>4. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) standard, which requires recognition of most leases on the balance sheet. Small entities may use the ASC 840 (Leases) standard, which allows for off-balance sheet treatment of certain leases.</p>	<p>4. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) standard, which allows for off-balance sheet treatment of certain leases.</p>
<p>5. Goodwill Impairment</p> <p>Large entities use the two-step process for goodwill impairment testing. Small entities may use the one-step process, which is simpler and less costly.</p>	<p>5. Goodwill Impairment</p> <p>Small entities may use the one-step process for goodwill impairment testing, which is simpler and less costly.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	55.00
1252	430	2252	215	Extension for reply within second month	
1253	980	2253	490	Extension for reply within third month	
1254	1,530	2254	765	Extension for reply within fourth month	
1255	2,080	2255	1,040	Extension for reply within fifth month	
1401	340	2401	170	Notice of Appeal	
1402	340	2402	170	Filing a brief in support of an appeal	
1403	300	2403	150	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,370	2453	685	Petition to revive - unintentional	
1501	1,370	2501	685	Utility issue fee (or reissue)	
1502	490	2502	245	Design issue fee	
1503	660	2503	330	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	180.00
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	790	2809	395	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	790	2810	395	For each additional invention to be examined (37CFR 1.129(b))	
1801	790	2801	395	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	
Other fee (specify)					

Other fee (specify)

*Reduced by Basic Filing Fee Paid

SUBTOTAL (3)	(\$)	235.00
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SUBMITTED BY

Name (Print/Type)	Robert Schaffer
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Registration No.
(Attorney/Agent)

31.194

(Complete (if applicable))

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Signature

Date _____

November 15, 2004